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<u>REMARKS</u>

Applicants gratefully acknowledge the Examiner's statement that claim 53 contains allowable subject matter. The allowable subject matter of claim 53 has been added to independent claims 41, 47 and 55. Claims 41, 47, 54 and 55 have been amended. Claims 52 and 53 have been canceled. Applicants reserve the right pursue the original and any other claims in this and in other applications. Claims 41-51 and 54-60 are now pending in this application.

Claims 41-51 and 55-60 stand rejected under 35 U.S.C. § 102(e) as being anticipated by Ning (U.S. Patent No. 6,709,874). Claims 52 and 54 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Ning and Nikitin (U.S. Patent No. 6,793,961). The rejections are respectfully traversed.

Claim 52 has been canceled and thus, the rejection is no longer applicable to claim 52. Claim 41 recites a magnetic random access memory (MRAM) structure comprising, *inter alia*, "a longitudinally extending planarized conductive line formed within an insulating layer." Claim 41 further recites "an electroplated bottom sense layer formed over said conductive line, the bottom sense layer being formed in openings made in a dielectric layer and extends longitudinally over said conductive line, where said openings are trenches."

Claim 47 recites a processor-based system comprising, *inter alia*, "a processor," and "an integrated circuit coupled to said processor, said integrated circuit including a plurality of magnetic random access memory cells, each of said magnetic random access memory cells including an electroplated bottom sense layer over a planarized conductor." Claim 47 further recites "the bottom sense layer being formed in openings made in a dielectric layer and extends longitudinally over said planarized conductor, where said openings are trenches."

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Claim 55 recites a magnetic random access memory structure comprising, inter alia, "a longitudinally extending planarized conductive line formed within an insulating layer; [and] an electroplated ferromagnetic layer over said conductive line." Claim 55 further recites "the ferromagnetic layer being formed in openings made in a dielectric layer and extends longitudinally over said conductive line, where said openings are trenches."

In an effort to expedite the prosecution of this application, Applicants have amended independent claims 41, 47 and 55 to incorporate the allowable subject matter as articulated in the Final Office Action, dated November 21, 2005, and the Advisory Action, dated March 6, 2006. Therefore, independent claims 41, 47 and 55 are allowable. Claims 42-46 and 54 depend from claim 41 and are allowable along with claim 41. Claims 48-51 depend from claim 47 and are allowable along with claim 47. Claims 56-60 depend from claim 55 and are allowable along with claim 55. Accordingly, Applicants respectfully request that all rejections be withdrawn and the claims allowed.

In view of the above Amendment, Applicants believe the pending application is in condition for allowance.

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